Federal Student Aid (F S A)   PROJECT PLAN

Task Name	% Complete	Start	Finish	Resource Name
I. Identify Reconciliation to be completed	**18%**	**4/15/2002**	**5/8/2002**	**FSA, DEVA, Accenture, Treasury Team**
Establish teams (FSA, Treasury, Operating Partners, others) to complete reconciliations (to include FY 01)	85%	4/22/2002	5/8/2002	**FSA, DEVA, Accenture**
Prioritize reconciliation efforts	29%	4/15/2002	5/8/2002	**FSA, DEVA, Accenture**
Identify Unmatched transactions by ALC between FMS and Treasury (FBWT)	**63%**	**4/24/2002**	**5/8/2002**	**FSA, Treasury Team**
Identify FY 2001 transactions in Cashlink Unmatched File (FBWT)	75%	4/24/2002	5/8/2002	**FSA, Treasury Team**
Identify FY 2002 transactions in Cashlink Unmatched File each month (FBWT)	50%	4/24/2002	5/8/2002	**FSA, Treasury Team**
Identify System Balancing reconciliations	0%	4/30/2002	5/8/2002	**FSA, DEVA, Accenture, Treasury Team**
Identify G/L accounts & appropriations based on OCFO list	0%	4/22/2002	5/8/2002	**FSA, DEVA, Accenture**
Identify G/L accounts with large balances	35%	4/22/2002	5/8/2002	**FSA, DEVA, Accenture**
Identify G/L accounts with significant activity	28%	4/22/2002	5/8/2002	**FSA, DEVA, Accenture**
Identify G/L accounts that affect cash accounts	30%	4/22/2002	5/8/2002	**FSA, DEVA, Accenture**
Identify budgetary G/L accounts	32%	4/22/2002	5/8/2002	**FSA, DEVA, Accenture**
Analyze financial statement impact of accounts	10%	4/24/2002	5/8/2002	**FSA, DEVA, Accenture**
Identify subledger accounts to control accounts	20%	4/24/2002	5/8/2002	**FSA, DEVA, Accenture**
Identify system interfaces	**22%**	**4/15/2002**	**5/8/2002**	**FSA, DEVA, Accenture, Treasury Team**
Subsystem to Feeders	20%	4/15/2002	5/8/2002	**FSA, DEVA, Accenture, Treasury Team**
Feeders to FMS	20%	4/15/2002	5/8/2002	**FSA, DEVA, Accenture, Treasury Team**
Feeders to FMSS	20%	4/15/2002	5/8/2002	**FSA, DEVA, Accenture, Treasury Team**
Feeders to GAP	25%	4/15/2002	5/8/2002	**FSA, DEVA, Accenture, Treasury Team**
FMS to FMSS	20%	4/15/2002	5/8/2002	**FSA, DEVA, Accenture, Treasury Team**
FMS to GAPS	25%	4/15/2002	5/8/2002	**FSA, DEVA, Accenture, Treasury Team**
Identify POC for each of the Subsystems, Feeder Systems, Financial Systems	19%	4/15/2002	5/8/2002	**FSA, DEVA, Accenture**
Set up meetings with POCs to discuss reconciliations that need to be completed	6%	4/22/2002	5/8/2002	**FSA, DEVA, Accenture**
Meet with POC to review and update current inventory of reconciliations to be completed	16%	4/22/2002	5/8/2002	**FSA, DEVA, Accenture**
Update the current inventory of reconciliations to reflect key accounts and priorities	18%	4/22/2002	5/8/2002	**FSA, DEVA, Accenture**
II. Identify the resources & tools needed to complete reconciliation	**5%**	**4/4/2002**	**5/10/2002**	**FSA, DEVA, Accenture, Treasury Team**
System Access	**20%**	**4/24/2002**	**5/10/2002**	**FSA, DEVA, Accenture, Treasury Team**
Establish POC's (Feeder system, subsystems, Financial systems) to assist with obtaining access	61%	4/24/2002	5/10/2002	**FSA, DEVA, Accenture, Treasury Team**
Obtain access to Subsystems and Feeder Systems	18%	4/4/2002	5/10/2002	**FSA, DEVA, Accenture, Treasury Team**
Obtain access to systems where FBWT activity is recorded/reported to trace transactions through systems (FBWT)	17%	4/24/2002	5/10/2002	**FSA, DEVA, Accenture, Treasury Team**
Obtain commitment for available FMS access times	0%	4/24/2002	5/10/2002	**FSA, DEVA, Accenture, Treasury Team**
Obtain access to FMSS to run report queries	6%	4/24/2002	5/10/2002	**FSA, DEVA, Accenture, Treasury Team**
System Training	**26%**	**4/24/2002**	**5/10/2002**	**FSA, DEVA, Accenture, Treasury Team**
Identify experienced staff to assist with training	36%	4/24/2002	5/10/2002	**FSA, DEVA, Accenture, Treasury Team**
Obtain working knowledge of Financial Systems (FMS & FMSS)	25%	4/24/2002	5/10/2002	**FSA, DEVA, Accenture, Treasury Team**
Obtain required training to track and resolve FBWT unmatched transactions (FBWT)	19%	4/24/2002	5/10/2002	**FSA, DEVA, Accenture, Treasury Team**
Obtain working knowledge of Subsystems	24%	4/24/2002	5/10/2002	**FSA, DEVA, Accenture, Treasury Team**
Obtain working knowledge of Feeder Systems	26%	4/24/2002	5/10/2002	**FSA, DEVA, Accenture, Treasury Team**
System Queries / Reports	**23%**	**4/24/2002**	**5/10/2002**	**FSA, DEVA, Accenture, Treasury Team**
Identify experienced staff to assist with report generation	36%	4/24/2002	5/10/2002	**FSA, DEVA, Accenture, Treasury Team**
Capability to download Oracle standard reports	29%	4/24/2002	5/10/2002	**FSA, DEVA, Accenture, Treasury Team**
Capability to perform Discover queries	14%	4/24/2002	5/10/2002	**FSA, DEVA, Accenture, Treasury Team**
Capability to download FMS files to excel spreadsheets	14%	4/24/2002	5/10/2002	**FSA, DEVA, Accenture, Treasury Team**
III. Identify the steps to perform reconciliations	**6%**	**4/22/2002**	**5/17/2002**	**FSA, DEVA, Accenture, Treasury Team, KPMG, Cotton&Co.**
Obtain understanding of accounting treatment	40%	4/22/2002	5/17/2002	**FSA, DEVA, Accenture, Treasury Team**
Obtain understanding of general program processes	29%	4/22/2002	5/17/2002	**FSA, DEVA, Accenture, Treasury Team**
Confirm data recorded in subsystems is supported by appropriate source documentation	0%	4/24/2002	5/17/2002	**KPMG**
Confirm the transactions recorded in the subsystems are accurately recorded in the feeder systems	0%	4/24/2002	5/17/2002	**KPMG**
Confirm the accounting structure and interfaces between the various feeder systems will provide for the complete and proper recording of transactions sent to FMS.	0%	4/24/2002	5/17/2002	**KPMG**

Task Name	% Complete	Start	Finish	Resource Name
Confirm the "cross-walk" of the accounting transaction codes in the feeder systems provide for the complete and accurate transfer of data to FMS.	0%	4/24/2002	5/17/2002	Cotton & Co.
Confirm the information in the FMS AP and AR subledgers ties to the FMS general ledger.	0%	4/29/2002	5/17/2002	KPMG
Confirm the information in the feeder systems is reconciled to the FMS general ledger.	0%	4/29/2002	5/17/2002	KPMG
Confirm the information in the FMS general ledger is reconciled to OCFO's FMSS general ledger.	0%	4/24/2002	5/17/2002	KPMG
Confirm the information in the FMS general ledger is reconciled to GAPS (as applicable).	0%	4/24/2002	5/17/2002	KPMG
Present Unmatched transactions to FSA Operating Partner (FBWT)	0%	4/24/2002	5/17/2002	FSA, DEVA, Accenture, Treasury Team
Provide FSA operating partner all support documentation for FY 2001 unmatched transactions (FBWT)	0%	4/24/2002	5/17/2002	FSA, DEVA, Accenture, Treasury Team
Provide FSA operating partner all support documentation for FY 2002 unmatched transactions (FBWT)	0%	4/24/2002	5/17/2002	FSA, DEVA, Accenture, Treasury Team
IV. Perform reconciliations FY02 (Feeder/Subsystems to FMS)	1%	4/24/2002	10/31/2002	FSA, DEVA, Accenture, Treasury Team
10/1/2001 - 4/30/02	7%	4/24/2002	7/1/2002	FSA, DEVA, Accenture, Treasury Team
Obtain FMS T/Bs	12%	4/24/2002	5/15/2002	FSA, DEVA, Accenture, Treasury Team
Obtain detailed transactions to support T/B balances (FMS)	4%	4/24/2002	5/15/2002	FSA, DEVA, Accenture, Treasury Team
Validate G/L account balances & activities in FMS to Feeder Systems or other applicable Sources	4%	4/24/2002	7/1/2002	FSA, DEVA, Accenture, Treasury Team
Identify, Research & Correct Differences	7%	4/24/2002	5/15/2002	FSA, DEVA, Accenture, Treasury Team
Assign FSA ownership for identifying, researching & correcting differences				
Identify sources of differences	13%	4/24/2002	6/17/2002	FSA, DEVA, Accenture, Treasury Team
Work with FSA Operating Partner and Treasury to Resolve all unmatched FBWT Transactions (FBWT)	0%	4/24/2002	6/30/2002	FSA, DEVA, Accenture
Timing Differences	0%	4/24/2002	6/17/2002	FSA, DEVA, Accenture, Treasury Team
Track timing differences to ensure prompt clearance	0%	4/24/2002	6/17/2002	FSA, DEVA, Accenture, Treasury Team
Non-Timing Differences	3%	4/24/2002	7/1/2002	FSA, DEVA, Accenture, Treasury Team
Document & communicate cash differences to FBWT team	25%	4/24/2002	6/17/2002	FSA, DEVA, Accenture, Treasury Team
Determine if differences are recurring or isolated	0%	4/24/2002	6/17/2002	FSA, DEVA, Accenture, Treasury Team
Determine whether difference is systemic or process oriented	0%	4/24/2002	6/17/2002	FSA, DEVA, Accenture, Treasury Team
Document issues with short-term &/or long-term recommendations made to management	0%	4/30/2002	7/1/2002	FSA, DEVA, Accenture, Treasury Team
Provide management with cost estimates related to systemic & process corrections	0%	4/30/2002	6/17/2002	FSA, DEVA, Accenture, Treasury Team
Ensure proper testing has been completed prior to implementing process and system corrections	0%	4/30/2002	6/20/2002	FSA, DEVA, Accenture, Treasury Team
Implement process & systemic corrections	0%	4/30/2002	6/24/2002	FSA, DEVA, Accenture, Treasury Team
Propose correcting entries to management with recommendations to post corrections (feeder systems or JE adjustments)	0%	4/30/2002	6/24/2002	FSA, DEVA, Accenture, Treasury Team
Obtain management approval	0%	4/30/2002	6/25/2002	FSA, DEVA, Accenture, Treasury Team
Post to FMS and/or provide to OCFO for posting	0%	4/30/2002	6/26/2002	FSA, DEVA, Accenture, Treasury Team
Validate the entries were posted correctly	0%	4/30/2002	7/1/2002	FSA, DEVA, Accenture, Treasury Team
Work with FSA Operating Partner to Resolve all unmatched FBWT Transactions (FBWT)	0%	5/6/2002	8/31/2002	FSA, Treasury Team
Work with FSA Operating Partner to trace unmatched transactions through the recordation process (FBWT)	0%	5/6/2002	5/17/2002	FSA, Treasury Team
FSA team will validate the process is operational (FBWT)	0%	5/6/2002	5/17/2002	FSA, Treasury Team
FSA operating partner will determine the cause and issues related to all unmatched transactions (FBWT)	0%	5/6/2002	5/17/2002	FSA, Treasury Team
Identified process and systemic issues will be presented to Department management along with proposed resolution (FBWT)	0%	5/17/2002	6/14/2002	FSA, Treasury Team
Proposed resolution will include cost and estimated implementation times to support favorable FY 2002 audit opinion (FBWT)	0%	5/17/2002	6/14/2002	FSA, Treasury Team
FSA team and operating partner will work together to test and implement resolution approved by Department (FBWT)	0%	7/1/2002	7/31/2002	FSA, Treasury Team
FSA team and operating partner will develop a plan to process all required corrections to clear unmatched items (FBWT)	0%	7/1/2002	7/31/2002	FSA, Treasury Team
Validate the entries were posted correctly (FBWT)	0%	7/31/2002	8/31/2002	FSA, Treasury Team
May-02	0%	6/3/2002	7/15/2002	FSA, DEVA, Accenture, Treasury Team
June-02	0%	7/1/2002	8/15/2002	FSA, DEVA, Accenture, Treasury Team
July-02	0%	8/1/2002	9/15/2002	FSA, DEVA, Accenture, Treasury Team
August-02	0%	9/3/2002	10/15/2002	FSA, DEVA, Accenture, Treasury Team
September-02	0%	10/15/2002	10/31/2002	FSA, DEVA, Accenture, Treasury Team

Task Name	% Complete	Start	Finish	Resource Name
V. Document and Track System Change Requests (DMR's, CR's, etc.)	**0%**	**4/30/2002**	**5/10/2002**	**FSA, DEVA, Accenture, Treasury Team**
Obtain a listing of system request changes	0%	4/30/2002	5/10/2002	**FSA, DEVA, Accenture, Treasury Team**
Prioritize the implementation of system request changes	0%	4/30/2002	5/10/2002	**FSA, DEVA, Accenture, Treasury Team**
Provide a cost benefit analysis of the system request changes	0%	4/30/2002	5/10/2002	**FSA, DEVA, Accenture, Treasury Team**
VI. Independently verifying balances to Financial Statements	**0%**	**4/30/2002**	**11/15/2002**	**FSA, DEVA, Accenture, Treasury Team**
Taking balances back to servicer to ensure data ties - 3/31/02	0%	4/30/2002	5/15/2002	**FSA, DEVA, Accenture, Treasury Team**
Taking balances back to servicer to ensure data ties - 6/30/02	0%	6/30/2002	8/15/2002	**FSA, DEVA, Accenture, Treasury Team**
Taking balances back to servicer to ensure data ties - 9/30/02	0%	9/30/2002	11/15/2002	**FSA, DEVA, Accenture, Treasury Team**
VII. Draft reconciliation procedures	**0%**	**4/30/2002**	**6/14/2002**	**FSA, DEVA, Accenture, Treasury Team**
Establish consistent template	0%	4/30/2002	5/31/2002	**FSA, DEVA, Accenture, Treasury Team**
Write procedures	0%	4/30/2002	5/31/2002	**FSA, DEVA, Accenture, Treasury Team**
Obtain management approval (OCFO - Terry Bowie)	0%	5/31/2002	6/7/2002	**FSA, DEVA, Accenture, Treasury Team**
Receive Final approval / Implement procedures	0%	6/7/2002	6/14/2002	**FSA, DEVA, Accenture, Treasury Team**
VIII. Perform reconciliations FY02 (FMS to FMSS)	**0%**	**4/24/2002**	**10/31/2002**	**FSA, DEVA, Accenture, Treasury Team**
10/1/2001 - 4/30/02	**5%**	**4/24/2002**	**7/1/2002**	**FSA, DEVA, Accenture, Treasury Team**
Obtain FMS & FMSS T/Bs	12%	4/24/2002	5/15/2002	**FSA, DEVA, Accenture, Treasury Team**
Obtain detailed transactions to support T/B balances (FMS, FMSS)	4%	4/24/2002	5/15/2002	**FSA, DEVA, Accenture, Treasury Team**
Determine the accounting & reconciliation process requirements for FMSS	**0%**	**4/24/2002**	**5/15/2002**	**FSA, DEVA, Accenture, Treasury Team**
Determine the accounting & process deficiencies in FMS & FMSS	0%	4/24/2002	5/15/2002	**FSA, DEVA, Accenture, Treasury Team**
Examine the current reconciliation process between FARS & FMSS (if applicable)	0%	4/24/2002	5/15/2002	**FSA, DEVA, Accenture, Treasury Team**
Modify the FARS to FMSS reconciliation to fit the FMS to FMSS reconciliation	0%	4/24/2002	5/15/2002	**FSA, DEVA, Accenture, Treasury Team**
Develop FMS to FMSS reconciliation processes if FARS to FMSS reconciliations are insufficient	0%	4/24/2002	5/15/2002	**FSA, DEVA, Accenture, Treasury Team**
Identify, Research & Correct Differences	**7%**	**4/24/2002**	**5/15/2002**	**FSA, DEVA, Accenture, Treasury Team**
Assign OCFO & FSA ownership for identifying, researching & correcting differences	0%	4/24/2002	6/17/2002	**FSA, DEVA, Accenture, Treasury Team**
Identify sources of differences	13%	4/24/2002	6/17/2002	**FSA, DEVA, Accenture, Treasury Team**
Work with FSA Operating Partner and Treasury to Resolve all unmatched FBWT Transactions (FBWT)	0%	4/24/2002	6/30/2002	**FSA, DEVA, Accenture**
Timing Differences	**0%**	**4/24/2002**	**6/17/2002**	**FSA, DEVA, Accenture, Treasury Team**
Track timing differences to ensure prompt clearance	0%	4/24/2002	6/17/2002	**FSA, DEVA, Accenture, Treasury Team**
Non-Timing Differences	**3%**	**4/24/2002**	**7/1/2002**	**FSA, DEVA, Accenture, Treasury Team**
Document & communicate cash differences to FBWT team	25%	4/24/2002	6/17/2002	**FSA, DEVA, Accenture, Treasury Team**
Determine if differences are recurring or isolated	0%	4/24/2002	6/17/2002	**FSA, DEVA, Accenture, Treasury Team**
Determine whether difference is systemic or process oriented	0%	4/24/2002	6/17/2002	**FSA, DEVA, Accenture, Treasury Team**
Document issues with short-term &/or long-term recommendations made to management	**0%**	**4/30/2002**	**7/1/2002**	**FSA, DEVA, Accenture, Treasury Team**
Propose correcting entries to management with recommendations to post corrections (feeder systems or JE adjustments)	0%	4/30/2002	6/24/2002	**FSA, DEVA, Accenture, Treasury Team**
Obtain management approval	0%	4/30/2002	6/25/2002	**FSA, DEVA, Accenture, Treasury Team**
Post to FMS and/or provide to OCFO for posting	0%	4/30/2002	6/26/2002	**FSA, DEVA, Accenture, Treasury Team**
Validate the entries were posted correctly	0%	4/30/2002	7/1/2002	**FSA, DEVA, Accenture, Treasury Team**
May-02	**0%**	**6/3/2002**	**7/15/2002**	**FSA, DEVA, Accenture, Treasury Team**
June-02	**0%**	**7/1/2002**	**8/15/2002**	**FSA, DEVA, Accenture, Treasury Team**
July-02	**0%**	**8/1/2002**	**9/15/2002**	**FSA, DEVA, Accenture, Treasury Team**
August-02	**0%**	**9/3/2002**	**10/15/2002**	**FSA, DEVA, Accenture, Treasury Team**
September-02	**0%**	**10/15/2002**	**10/31/2002**	**FSA, DEVA, Accenture, Treasury Team**

Federal Student Aid (F S A)   PROJECT PLAN

Task Name	% Complete	Start	Finish	Resource Name
FSA team and operating partner will track FBWT transactions through the recordation and reporting process	0%	5/6/2002	7/31/2002	FSA, Treasury Team
FSA team will flowchart all FBWT transactions through the various operating partner and FSA systems to SF-224 reporting (FBWT)	0%	5/6/2002	5/17/2002	FSA, Treasury Team
Implement CheckFree reconciliation process to track FMS to Treasury Unmatched items (FBWT)	0%	5/6/2002	5/17/2002	FSA, Treasury Team
FSA team will validate system balancing & system validation process (FBWT)	0%	5/6/2002	5/17/2002	FSA, Treasury Team
Errors will be identified and quantified to determine impact on transaction process (FBWT)	0%	5/6/2002	5/17/2002	FSA, Treasury Team
Identified deficiencies will be reported to Department management including proposed resolution (FBWT)	0%	5/17/2002	6/14/2002	FSA, Treasury Team
Recommended resolutions will include cost and time lines to support a favorable FY 2002 audit opinion (FBWT)	0%	5/17/2002	6/14/2002	FSA, Treasury Team
FSA team and operating partner will work together to test and implement approved resolutions (FBWT)	0%	7/1/2002	7/31/2002	FSA, Treasury Team
FSA team will work with operating partner to process the required correcting entries to the required systems (FBWT)	0%	7/1/2002	7/31/2002	FSA, Treasury Team
FSA team will develop on monthly process to track all transactions through the FSA and Department systems (FBWT)	0%	5/20/2002	8/31/2002	FSA, Treasury Team
FSA team will coordinate all transaction processing with the Department (FBWT)	0%	5/20/2002	6/20/2002	FSA, Treasury Team
FSA team will validate system balancing & system validation process (FBWT)	0%	6/1/2002	6/30/2002	FSA, Treasury Team
FSA team will identify and resolve all errors in the month incurred and initiate action to correct (FBWT)	0%	7/1/2002	7/31/2002	FSA, Treasury Team
Systemic and process issues that require resolution will be presented to Department for review including proposed solutions (FBWT)	0%	7/1/2002	7/31/2002	FSA, Treasury Team
Proposed solution will include cost and time estimates to ensure FBWT is reconciled at fiscal year end 2002 (FBWT)	0%	7/1/2002	7/31/2002	FSA, Treasury Team
FSA team and operating partner will work to test and implement approved solution (FBWT)	0%	8/1/2002	8/31/2002	FSA, Treasury Team
FSA team and operating partner will initiate the required correcting transactions to correct identified errors (FBWT)	0%	8/1/2002	8/31/2002	FSA, Treasury Team

5/8/2002	Task Name	% Complete	Start	Finish	Resource Name
I. Identify Reconciliation to be completed		**9%**	**4/24/2002**	**5/8/2002**	
Establish teams (FSA, Treasury, Operating Partners, others) to complete reconciliations (to include FY 01)		80%	4/30/2002	5/8/2002	DEVA: Ramon, Faye, Kevin
Prioritize reconciliation efforts		0%	4/30/2002	5/8/2002	KPMG: Insuk
Identify Unmatched transactions by ALC between FMS and Treasury (FBWT)					
Identify FY 2001 transactions in Cashlink Unmatched File (FBWT)					
Identify FY 2002 transactions in Cashlink Unmatched File each month (FBWT)					
Identify System Balancing reconciliations		0%	4/30/2002	5/8/2002	
Identify G/L accounts & appropriations based on OCFO list		0%	4/30/2002	5/8/2002	
Identify G/L accounts with large balances		0%	4/30/2002	5/8/2002	
Identify G/L accounts with significant activity		0%	4/30/2002	5/8/2002	
Identify G/L accounts that affect cash accounts		0%	4/30/2002	5/8/2002	
Identify budgetary G/L accounts		0%	4/30/2002	5/8/2002	
Analyze financial statement impact of accounts		0%	4/30/2002	5/8/2002	
Identify subledger accounts to control accounts		0%	4/30/2002	5/8/2002	
Identify system interfaces		0%	4/30/2002	5/8/2002	
Subsystem to Feeders		0%	4/30/2002	5/8/2002	
Feeders to FMS		0%	4/30/2002	5/8/2002	
Feeders to FMSS		0%	4/30/2002	5/8/2002	
Feeders to GAP			**N/A**		
FMS to FMSS		0%	4/24/2002	5/3/2002	
FMS to GAPS			**N/A**		
Identify POC for each of the Subsystems, Feeder Systems, Financial Systems		75%	4/30/2002	4/30/2002	Raytheon: Faith Casey
Set up meetings with POCs to discuss reconciliations that need to be completed		0%	5/6/2002	5/8/2002	Jennifer Van Buren
Meet with POC to review and update current inventory of reconciliations to be completed		0%	5/6/2002	5/8/2002	
Update the current inventory of reconciliations to reflect key accounts and priorities		0%	5/6/2002	5/8/2002	
II. Identify the resources & tools needed to complete reconciliation		**1%**	**4/30/2002**	**5/10/2002**	
System Access		20%	4/30/2002	5/10/2002	
Establish POC's (Feeder system, subsystems, Financial systems) to assist with obtaining access		100%	4/30/2002	4/30/2002	DMCS: Brian Sullivan
Obtain access to Subsystems and Feeder Systems		0%	4/30/2002	5/10/2002	Lenders: Anna Allen
Obtain access to systems where FBWT activity is recorded/reported to trace transactions through systems (FBWT)		0%	4/30/2002	5/10/2002	
Obtain commitment for available FMS access times		0%	4/30/2002	5/10/2002	
Obtain access to FMSS to run report queries		0%	4/30/2002	5/10/2002	
System Training		0%	4/30/2002	5/10/2002	
Identify experienced staff to assist with training		0%	4/30/2002	5/10/2002	
Obtain working knowledge of Financial Systems (FMS & FMSS)		0%	4/30/2002	5/10/2002	
Obtain required training to track and resolve FBWT unmatched transactions (FBWT)					
Obtain working knowledge of Subsystems		0%	4/30/2002	5/10/2002	
Obtain working knowledge of Feeder Systems		0%	4/30/2002	5/10/2002	
System Queries / Reports		0%	4/30/2002	5/10/2002	
Identify experienced staff to assist with report generation		0%	4/30/2002	5/10/2002	
Capability to download Oracle standard reports		0%	4/30/2002	5/10/2002	
Capability to perform Discover queries		0%	4/30/2002	5/10/2002	
Capability to download FMS files to excel spreadsheets		0%	4/30/2002	5/10/2002	
Capability to perform COGNOS queries in FMSS NEW		0%	4/30/2002	5/10/2002	
III. Identify the steps to perform reconciliations					
Obtain understanding of accounting treatment		0%	4/30/2002	5/15/2002	

5/8/2002 — Task Name	% Complete	Start	Finish	Resource Name
Obtain understanding of general program processes	0%	4/30/2002	5/15/2002	
Confirm data recorded in subsystems is supported by appropriate source documentation	0%	4/30/2002	5/15/2002	
Confirm the transactions recorded in the subsystems are accurately recorded in the feeder systems. **Verify validity of DMCS Subledger Dr/Cr pairs & "DC" schedule backouts** NEW	0%	4/30/2002	5/15/2002	
Confirm the accounting structure and interfaces between the various feeder systems will provide for the complete and proper recording of transactions sent to FMS.	0%	4/30/2002	5/15/2002	
Confirm the "cross-walk" of the accounting transaction codes in the feeder systems provide for the complete and accurate transfer of data to FMS.	0%	4/30/2002	5/15/2002	**Cotton & Co.**
Confirm the information in the FMS AP and AR subledgers ties to the FMS general ledger.	0%	4/30/2002	5/3/2002	
Confirm the information in the feeder systems is reconciled to the FMS general ledger.	0%	4/30/2002	5/3/2002	
Confirm the information in the FMS general ledger is reconciled to OCFO's FMSS general ledger.	0%	4/30/2002	5/15/2002	
Confirm the information in the FMS general ledger is reconciled to GAPS (as applicable).		**N/A**		
Obtain Oracle account code classification structure table for transactions	0%	4/30/2002	5/3/2002	
Present Unmatched transactions to FSA Operating Partner (FBWT)				
Provide FSA operating partner all support documentation for FY 2001 unmatched transactions (FBWT)				
IV. Perform reconciliations FY02	0%	4/24/2002	10/31/2002	
10/1/2001 - 4/30/02	0%	4/24/2002	7/1/2002	
Obtain FMS & FMSS T/Bs	0%	4/24/2002	5/15/2002	
Obtain detailed transactions to support T/B balances (FMS, FMSS)	0%	4/24/2002	5/15/2002	
Validate G/L account balances & activities in FMS to Feeder Systems or other applicable Sources	0%	4/24/2002	7/1/2002	
Identify, Research & Correct Differences	0%	4/24/2002	5/15/2002	
Identify sources of differences	0%	4/24/2002	6/17/2002	
Work with FSA Operating Partner and Treasury to Resolve all unmatched FBWT Transactions (FBWT)	0%	4/24/2002	6/30/2002	
Timing Differences	0%	4/24/2002	6/17/2002	
Track timing differences to ensure prompt clearance	0%	4/24/2002	6/17/2002	
Permanent Differences	0%	4/24/2002	7/1/2002	
Document & communicate cash differences to FBWT team	0%	4/24/2002	6/17/2002	
Determine if differences are recurring or isolated	0%	4/24/2002	6/17/2002	
Determine whether difference is systemic or process oriented	0%	4/24/2002	6/17/2002	
Document issues with short-term &/or long-term recommendations made to management	0%	4/30/2002	7/1/2002	
Provide management with cost estimates related to systemic & process corrections	0%	4/30/2002	6/17/2002	
Ensure proper testing has been completed prior to implementing process and system corrections	0%	4/30/2002	6/20/2002	
Implement process & systemic corrections	0%	4/30/2002	6/24/2002	
Propose correcting entries to management with recommendations to post corrections (feeder systems or J	0%	4/30/2002	6/24/2002	
Obtain management approval	0%	4/30/2002	6/25/2002	
Post to FMS and/or provide to OCFO for posting	0%	4/30/2002	6/26/2002	
Validate the entries were posted correctly	0%	4/30/2002	7/1/2002	
Work with FSA Operating Partner to Resolve all unmatched FBWT Transactions (FBWT)				
Work with FSA Operating Partner to trace unmatched transactions through the recordation process (FBWT)		4/26/2002	5/31/2002	
FSA team will validate the process is operational (FBWT)		4/26/2002	5/31/2002	
FSA operating partner will determine the cause and issues related to all unmatched transactions (FBWT)		4/26/2002	5/31/2002	
Identified process and systemic issues will be presented to Department management along with proposed resolution (FBWT)		4/26/2002	5/31/2002	
Proposed resolution will include cost and estimated implementation times to support favorable FY 2002 audit opinion (FBWT)		4/26/2002	5/31/2002	

5/8/2002	Task Name	% Complete	Start	Finish	Resource Name
	FSA team and operating partner will work together to test and implement resolution approved by Department (FBWT)		5/31/2002	6/30/2002	
	FSA team and operating partner will develop a plan to process all required corrections to clear unmatched		5/31/2002	6/30/2002	
May-02		0%	6/3/2002	7/15/2002	
June-02		0%	7/1/2002	8/15/2002	
July-02		0%	8/1/2002	9/15/2002	
August-02		0%	9/3/2002	10/15/2002	
September-02		0%	10/15/2002	10/31/2002	
V. Document and Track System Change Requests (DMR's, CR's, etc.)		0%	4/30/2002	5/10/2002	
Obtain a listing of system request changes		0%	4/30/2002	5/10/2002	
Prioritize the implementation of system request changes		0%	4/30/2002	5/10/2002	
Provide a cost benefit analysis of the system request changes		0%	4/30/2002	5/10/2002	
VI. Independently verifying balances to Financial Statements		0%	4/30/2002	11/15/2002	
Taking balances back to servicer to ensure data ties - 3/31/02		0%	4/30/2002	5/15/2002	
Taking balances back to servicer to ensure data ties - 6/30/02		0%	6/30/2002	8/15/2002	
Taking balances back to servicer to ensure data ties - 9/30/02		0%	9/30/2002	11/15/2002	
VII. Draft reconciliation procedures		0%	4/30/2002	6/14/2002	
Establish consistent template		0%	4/30/2002	5/31/2002	
Write procedures		0%	4/30/2002	5/31/2002	
Obtain management approval (OCFO - Terry Bowie)		0%	5/31/2002	6/7/2002	
Receive Final approval / Implement procedures		0%	6/7/2002	6/14/2002	
FSA team and operating partner will track FBWT transactions through the recordation and reporting process					
FSA team will flowchart all FBWT transactions through the various operating partner and FSA systems to SF-224 reporting (FBWT)		4/26/2002	5/31/2002	
FSA team will validate transmission process and system validation process (FBWT)			4/26/2002	5/31/2002	
Errors will be identified and quantified to determine impact on transaction process (FBWT)			4/26/2002	5/31/2002	
Identified deficiencies will be reported to Department management including proposed resolution (FBWT)			4/26/2002	5/31/2002	
Recommended resolutions will include cost and time lines to support a favorable FY 2002 audit opinion (FBWT)		4/26/2002	5/31/2002	
FSA team and operating partner will work together to test and implement approved resolutions (FBWT)		5/31/2002	6/30/2002	
FSA team will work with operating partner to process the required correcting entries to the required systems (FBWT)		5/31/2002	6/30/2002	
FSA team will develop on monthly process to track all transactions through the FSA and Department systems (FBWT)					
FSA team will coordinate all transaction processing with the Department (FBWT)			5/31/2002	7/31/2002	
FSA team will validate each month the transmission and validation process (FBWT)			5/31/2002	7/31/2002	
FSA team will identify and resolve all errors in the month incurred and initiate action to correct (FBWT)		5/31/2002	7/31/2002	

5/8/2002 Task Name	% Complete	Start	Finish	Resource Name
Systemic and process issues that require resolution will be presented to Department for review including proposed solutions (FBWT)		5/31/2002	7/31/2002	
Proposed solution will include cost and time estimates to ensure FBWT is reconciled at fiscal year end 2002 (FBWT)		5/31/2002	7/31/2002	
FSA team and operating partner will work to test and implement approved solution (FBWT)		5/31/2002	7/31/2002	
FSA team and operating partner will initiate the required correcting transactions to correct identified errors (FBWT)		5/31/2002	7/31/2002	

	→	Treasury Team to complete

	→	N/A FFELP transactions do not flow to GAPS

Task Name	% Complete	Start	Finish	Resource Name
I. Identify Reconciliation to be completed				
Establish teams (FSA, Treasury, Operating Partners, others) to complete reconciliations (to include FY 01)	**98%**	**4/22/2002**	**5/8/2002**	**Pell/CB/LS Rec. Team/June Ritchie**
Prioritize reconciliation efforts	**95%**	**4/22/2002**	**5/8/2002**	**Pell/CB/LS Rec. Team/June Ritchie**
Identify Unmatched transactions by ALC between FMS and Treasury (FBWT)		**FBWT**	**FBWT**	**FBWT Team**
Identify FY 2001 transactions in Cashlink Unmatched File (FBWT)		**FBWT**	**FBWT**	**FBWT Team**
Identify FY 2002 transactions in Cashlink Unmatched File each month (FBWT)		**FBWT**	**FBWT**	**FBWT Team**
Identify System Balancing reconciliations	**0%**	**4/30/2002**	**5/8/2002**	
Identify G/L accounts & appropriations based on OCFO list	**100%**	**4/22/2002**	**5/8/2002**	**June Ritchie**
Identify G/L accounts with large balances	**100%**	**4/22/2002**	**5/8/2002**	**June Ritchie**
Identify G/L accounts with significant activity	**100%**	**4/22/2002**	**5/8/2002**	**June Ritchie**
Identify G/L accounts that affect cash accounts	**100%**	**4/22/2002**	**5/8/2002**	**June Ritchie**
Identify budgetary G/L accounts	**100%**	**4/22/2002**	**5/8/2002**	**June Ritchie**
Analyze financial statement impact of accounts	**50%**	**4/29/2002**	**5/8/2002**	**June Ritchie**
Identify subledger accounts to control accounts	**100%**	**4/22/2002**	**5/8/2002**	**Pell/CB/LS Rec. Team/June Ritchie**
Identify system interfaces	**100%**	**4/22/2002**	**5/8/2002**	**June Ritchie**
Subsystem to Feeders	**100%**	**4/22/2002**	**5/8/2002**	**June Ritchie**
RFMS/PGRFMS/CBS/FP (Feeder) to FMS	**100%**	**4/22/2002**	**5/8/2002**	**June Ritchie**
RFMS/PGRFMS/CBS/FP (Feeder) to FMSS	**100%**	**4/22/2002**	**5/8/2002**	**June Ritchie**
RFMS/PGRFMS/CBS/LS (Feeder) to GAPS	**100%**	**4/22/2002**	**5/8/2002**	**June Ritchie**
FMS to FMSS	**100%**	**4/24/2002**	**5/8/2002**	**June Ritchie**
FMS to GAPS	**100%**	**4/22/2002**	**5/8/2002**	**June Ritchie**
Identify POC for each of the Subsystems, Feeder Systems, Financial Systems	**95%**	**4/22/2002**	**5/8/2002**	**June Ritchie**
Set up meetings with POCs to discuss reconciliations that need to be completed	**30%**	**4/22/2002**	**5/8/2002**	**June Ritchie**
Meet with POC to review and update current inventory of reconciliations to be completed	**80%**	**4/22/2002**	**5/8/2002**	**June Ritchie**
Update the current inventory of reconciliations to reflect key accounts and priorities	**90%**	**4/22/2002**	**5/8/2002**	**Pell/CB/LS Rec. Team/June Ritchie**
II. Identify the resources & tools needed to complete reconciliation				
System Access				
Establish POC's (Feeder system, subsystems, Financial systems) to assist with obtaining access	**80%**	**4/26/2002**	**5/10/2002**	**Christine Ponzi/June Ritchie**
Obtain access to Subsystems and Feeder Systems	**0%**	**4/4/2002**	**5/10/2002**	**Christine Ponzi/June Ritchie**
Obtain access to systems where FBWT activity is recorded/reported to trace transactions through systems (FBWT)		**FBWT**	**FBWT**	**FBWT Team**
Obtain commitment for available FMS access times	**0%**	**4/30/2002**	**5/10/2002**	**Christine Ponzi**
Obtain access to FMSS to run report queries	**30%**	**4/30/2002**	**5/10/2002**	**Christine Ponzi**
System Training				
Identify experienced staff to assist with training	**50%**	**4/30/2002**	**5/10/2002**	**Christine Ponzi/Financial Systems**
Obtain working knowledge of Financial Systems (FMS & FMSS)	**50%**	**4/30/2002**	**5/10/2002**	**Pell/CB/LS Rec. Team/June Ritchie**
Obtain required training to track and resolve FBWT unmatched transactions (FBWT)		**FBWT**	**FBWT**	**FBWT Team**
Obtain working knowledge of Subsystems	**70%**	**4/29/2002**	**5/10/2002**	**Pell/CB/LS Rec. Team/June Ritchie**
Obtain working knowledge of Feeder Systems	**70%**	**4/22/2002**	**5/10/2002**	**Pell/CB/LS Rec. Team/June Ritchie**
System Queries / Reports				
Identify experienced staff to assist with report generation	**70%**	**4/30/2002**	**5/10/2002**	**Pell/CB/LS Rec. Team/June Ritchie**
Capability to download Oracle standard reports	**70%**	**4/30/2002**	**5/10/2002**	**Pell/CB/LS Rec. Team/June Ritchie**
Capability to perform Discover queries	**70%**	**4/30/2002**	**5/10/2002**	**Pell/CB/LS Rec. Team/June Ritchie**
Capability to download FMS files to excel spreadsheets	**70%**	**4/30/2002**	**5/10/2002**	**Pell/CB/LS Rec. Team/June Ritchie**
III. Identify the steps to perform reconciliations				
Obtain understanding of accounting treatment	**100%**	**4/22/2002**	**5/17/2002**	**Pell/CB/LS Rec. Team/June Ritchie**
Obtain understanding of general program processes	**80%**	**4/22/2002**	**5/17/2002**	**Pell/CB/LS Rec. Team/June Ritchie**
Confirm data recorded in subsystems is supported by appropriate source documentation	**80%**	**4/30/2002**	**5/17/2002**	**Pell/CB/LS Rec. Team/June Ritchie**
Confirm the transactions recorded in the subsystems are accurately recorded in the feeder systems	**100%**	**Ongoing**	**5/17/2002**	**Pell Operations (Program Office)**
Confirm the accounting structure and interfaces between the various feeder systems will provide for the complete and proper recording of transactions sent to FMS.	**90%**	**4/22/2002**	**5/17/2002**	**Pell/CB/LS Rec. Team/June Ritchie**

Task Name	% Complete	Start	Finish	Resource Name
Confirm the "cross-walk" of the accounting transaction codes in the feeder systems provide for the complete and accurate transfer of data to FMS.	85%	4/22/2002	5/17/2002	Pell/CB/LS Rec. Team/June Ritchie
Confirm the information in the FMS AP and AR subledgers ties to the FMS general ledger.	0%	4/29/2002	5/17/2002	Pell/CB/LS Rec. Team/June Ritchie
Confirm the information in the feeder systems is reconciled to the FMS general ledger.	0%	5/3/2002	5/17/2002	Pell/CB/LS Rec. Team/June Ritchie
Confirm the information in the FMS general ledger is reconciled to OCFO's FMSS general ledger.	0%	5/3/2002	5/17/2002	Pell/CB/LS Rec. Team/June Ritchie
Confirm the information in the FMS general ledger is reconciled to GAPS (as applicable).	0%	5/3/2002	5/17/2002	Pell/CB/LS Rec. Team/June Ritchie
Obtain Oracle account code classification structure table for transactions	0%	5/3/2002	5/17/2002	Pell/CB/LS Rec. Team/June Ritchie
Present Unmatched transactions to FSA Operating Partner (FBWT)		**FBWT**	**FBWT**	**FBWT Team**
Provide FSA operating partner all support documentation for FY 2001 unmatched transactions (FBWT)		**FBWT**	**FBWT**	**FBWT Team**
Provide FSA operating partner all support documentation for FY 2002 unmatched transactions (FBWT)		**FBWT**	**FBWT**	**FBWT Team**
IV. Perform reconciliations FY02				
10/1/2001 - 3/31/02	20%	5/3/2002	7/31/2002	Pell/CB/LS Rec. Team/June Ritchie
Obtain FMS & FMSS T/Bs	20%	4/30/2002	6/7/2002	Pell/CB/LS Rec. Team/June Ritchie
Obtain detailed transactions to support T/B balances (FMS, FMSS)	20%	4/30/2002	6/7/2002	Pell/CB/LS Rec. Team/June Ritchie
Validate G/L account balances & activities in FMS to Feeder Systems or other applicable Sources	20%	5/3/2002	6/7/2002	Pell/CB/LS Rec. Team/June Ritchie
April, 2002	0%	7/29/2002	8/2/2002	Pell/CB/LS Rec. Team/June Ritchie
May, 2002	0%	8/1/2002	8/9/2002	Pell/CB/LS Rec. Team/June Ritchie
June, 2002	0%	8/1/2002	8/9/2002	Pell/CB/LS Rec. Team/June Ritchie
July, 2002	0%	8/1/2002	8/15/2002	Pell/CB/LS Rec. Team/June Ritchie
August, 2002	0%	9/1/2002	9/15/2002	Pell/CB/LS Rec. Team/June Ritchie
September, 2002	0%	10/1/2002	10/15/2002	Pell/CB/LS Rec. Team/June Ritchie
V. Research Reconciliation Differences				
Identify sources of differences	0%	5/3/2002	Ongoing	Pell/CB/LS Rec. Team/June Ritchie
Work with FSA Operating Partner and Treasury to Resolve all unmatched FBWT Transactions (FBWT)	0%	5/3/2002	Ongoing	Pell/CB/LS Rec. Team/June Ritchie
Timing Differences				
Track timing differences to ensure prompt clearance	0%	5/3/2002	Ongoing	Pell/CB/LS Rec. Team/June Ritchie
Permanent Differences				
Document & communicate cash differences to FBWT team	0%	5/3/2002	Ongoing	Pell/CB/LS Rec. Team/June Ritchie
Determine if differences are recurring or isolated	0%	5/3/2002	Ongoing	Pell/CB/LS Rec. Team/June Ritchie
Determine whether difference is systemic or process oriented	0%	5/3/2002	Ongoing	Pell/CB/LS Rec. Team/June Ritchie
Provide management with short-term &/or long-term recommendations to correct causes of recurring differences	0%	5/3/2002	Ongoing	Pell/CB/LS Rec. Team/June Ritchie
Provide management with cost estimates related to systemic & process corrections	0%	5/3/2002	Ongoing	Pell/CB/LS Rec. Team/June Ritchie
Ensure proper testing has been completed prior to implementing process and system corrections	0%	5/3/2002	Ongoing	Pell/CB/LS Rec. Team/June Ritchie
Implement process & systemic corrections	0%	5/3/2002	Ongoing	Pell/CB/LS Rec. Team/June Ritchie
Propose correcting entries to management with recommendations to post corrections (feeder systems or JE adjustments)	0%	5/3/2002	Ongoing	Pell/CB/LS Rec. Team/June Ritchie
Obtain management approval	0%	5/3/2002	Ongoing	Pell/CB/LS Rec. Team/June Ritchie
Post to FMS and/or provide to OCFO	0%	5/3/2002	Ongoing	Pell/CB/LS Rec. Team/June Ritchie
Validate the entries were posted correctly	0%	5/3/2002	Ongoing	Pell/CB/LS Rec. Team/June Ritchie
Work with FSA Operating Partner to Resolve all unmatched FBWT Transactions (FBWT)				
Work with FSA Operating Partner to trace unmatched transactions through the recordation process (FBWT)	0%	**FBWT**	**FBWT**	**FBWT Team**
FSA team will validate the process is operational (FBWT)	0%	**FBWT**	**FBWT**	**FBWT Team**
FSA operating partner will determine the cause and issues related to all unmatched transactions (FBWT)	0%	**FBWT**	**FBWT**	**FBWT Team**
Identified process and systemic issues will be presented to Department management along with proposed resolution (FBWT)	0%	**FBWT**	**FBWT**	**FBWT Team**
Proposed resolution will include cost and estimated implementation times to support favorable FY 2002 audit opinion (FBWT)	0%	**FBWT**	**FBWT**	**FBWT Team**
FSA team and operating partner will work together to test and implement resolution approved by Department (FBWT)	0%	**FBWT**	**FBWT**	**FBWT Team**
FSA team and operating partner will develop a plan to process all required corrections to clear unmatched items (FBWT	0%	**FBWT**	**FBWT**	**FBWT Team**
V. Document and Track System Change Requests (DMR's, CR's, etc.)		**5/1/2002**	**5/10/2002**	
Obtain a listing of system request changes	90%	5/1/2002	5/10/2002	Pell/CB/LS Rec. Team/June Ritchie

Task Name	% Complete	Start	Finish	Resource Name
Prioritize the implementation of system request changes	0%	5/3/2002	5/10/2002	Pell/CB/LS Rec. Team/June Ritchie
Provide a cost benefit analysis of the system request changes	0%	6/1/2002	5/10/2002	Pell/CB/LS Rec. Team/June Ritchie
VI. Independently verifying balances to Financial Statements	0%	4/30/2002	11/15/2002	Pell/CB/LS Rec. Team/June Ritchie
Taking balances back to servicer to ensure data ties - 3/31/02	0%	4/30/2002	5/15/2002	Pell/CB/LS Rec. Team/June Ritchie
Taking balances back to servicer to ensure data ties - 6/30/02	0%	6/30/2002	8/15/2002	Pell/CB/LS Rec. Team/June Ritchie
Taking balances back to servicer to ensure data ties - 9/30/02	0%	9/30/2002	11/15/2002	Pell/CB/LS Rec. Team/June Ritchie
VII. Draft reconciliation procedures	0%	4/30/2002	6/14/2002	
Establish consistent template	0%	4/30/2002	5/31/2002	Pell/CB/LS Rec. Team/June Ritchie
Write procedures	0%	4/30/2002	5/31/2002	Pell/CB/LS Rec. Team/June Ritchie
Obtain management approval (OCFO - Terry Bowie)	0%	5/31/2002	6/7/2002	Pell/CB/LS Rec. Team/June Ritchie
Receive Final approval / Implement procedures	0%	6/7/2002	6/14/2002	
FSA team and operating partner will track FBWT transactions through the recordation and reporting process				
FSA team will flowchart all FBWT transactions through the various operating partner and FSA systems to SF-224 reporting (FBWT)		FBWT	FBWT	FBWT Team
FSA team will validate transmission process and system validation process (FBWT)		FBWT	FBWT	FBWT Team
Errors will be identified and quantified to determine impact on transaction process (FBWT)		FBWT	FBWT	FBWT Team
Identified deficiencies will be reported to Department management including proposed resolution (FBWT)		FBWT	FBWT	FBWT Team
Recommended resolutions will include cost and time lines to support a favorable FY 2002 audit opinion (FBWT)		FBWT	FBWT	FBWT Team
FSA team and operating partner will work together to test and implement approved resolutions (FBWT)		FBWT	FBWT	FBWT Team
FSA team will work with operating partner to process the required correcting entries to the required systems (FBWT)		FBWT	FBWT	FBWT Team
FSA team will develop on monthly process to track all transactions through the FSA and Department systems (FBWT)				
FSA team will coordinate all transaction processing with the Department (FBWT)		FBWT	FBWT	FBWT Team
FSA team will validate each month the transmission and validation process (FBWT)		FBWT	FBWT	FBWT Team
FSA team will identify and resolve all errors in the month incurred and initiate action to correct (FBWT)		FBWT	FBWT	FBWT Team
Systemic and process issues that require resolution will be presented to Department for review including proposed solutions (FBWT)		FBWT	FBWT	FBWT Team
Proposed solution will include cost and time estimates to ensure FBWT is reconciled at fiscal year end 2002 (FBWT)		FBWT	FBWT	FBWT Team
FSA team and operating partner will work to test and implement approved solution (FBWT)		FBWT	FBWT	FBWT Team
FSA team and operating partner will initiate the required correcting transactions to correct identified errors (FBWT)		FBWT	FBWT	FBWT Team

Task Name	% Complete	Start	Finish	Resource Name
I. Identify Reconciliation to be completed				
Establish teams (FSA, Treasury, Operating Partners, others) to complete reconciliations (to include FY 01)	80%	4/26/2002	5/1/2002	**G. Petersen, R. Polhamus**
Prioritize reconciliation efforts	50%	4/26/2002	5/3/2002	**G. Petersen, R. Polhamus**
Identify G/L accounts & appropriations based on OCFO list	0%	4/24/2002	5/8/2002	**S. Darr, Chuck Jones**
Identify G/L accounts with large balances	75%	4/24/2002	5/8/2002	**S. Darr, Chuck Jones**
Identify G/L accounts with significant activity	40%	4/24/2002	5/8/2002	**S. Darr, Chuck Jones**
Identify G/L accounts that affect cash accounts	50%	4/24/2002	5/8/2002	**G. Petersen, R. Polhamus**
Identify budgetary G/L accounts	60%	4/24/2002	5/8/2002	**G. Petersen, R. Polhamus**
Analyze financial statement impact of accounts	0%	4/24/2002	5/8/2002	**G. Petersen, R. Polhamus, S. Darr, C. Jones**
Identify subledger accounts to control accounts	0%	4/24/2002	5/8/2002	**G. Petersen, R. Polhamus, S. Darr, C. Jones**
Identify system interfaces	0%	4/24/2002	5/8/2002	**G. Petersen, R. Polhamus, S. Darr, C. Jones**
Subsystem to Feeders	0%	4/24/2002	5/8/2002	**G. Petersen, R. Polhamus, S. Darr, C. Jones**
Feeders to FMS	0%	4/24/2002	5/8/2002	**G. Petersen, R. Polhamus, S. Darr, C. Jones**
Feeders to FMSS	0%	4/24/2002	5/8/2002	**G. Petersen, R. Polhamus, S. Darr, C. Jones**
Feeders to GAP	0%	4/24/2002	5/8/2002	**G. Petersen, R. Polhamus, S. Darr, C. Jones**
FMS to FMSS	0%	4/24/2002	5/8/2002	**G. Petersen, R. Polhamus, S. Darr, C. Jones**
FMS to GAPS	0%	4/24/2002	5/8/2002	**G. Petersen, R. Polhamus, S. Darr, C. Jones**
Identify POC for each of the Subsystems, Feeder Systems, Financial Systems	0%	5/1/2002	5/8/2002	**G. Petersen, R. Polhamus**
Set up meetings with POCs to discuss reconciliations that need to be completed	0%	5/3/2002	5/8/2002	**G. Petersen, R. Polhamus**
Meet with POC to review and update current inventory of reconciliations to be completed	0%	5/7/2002	5/8/2002	**G. Petersen, R. Polhamus, S. Darr, C. Jones**
Update the current inventory of reconciliations to reflect key accounts and priorities	0%	5/21/2002	5/8/2002	**S. Darr, Chuck Jones**
II. Identify the resources & tools needed to complete reconciliation				
System Access				
Establish POC's (Feeder system, subsystems, Financial systems) to assist with obtaining access	0%	4/26/2002	######	**G. Petersen, R. Polhamus**
Obtain Access to FMS	50%	4/26/2002	######	**G. Petersen, R. Polhamus, S.Darr, C. Jones**
Obtain approval to run Oracle standard report queries	50%	4/26/2002	######	**G. Petersen, R. Polhamus, S.Darr, C. Jones**
Obtain approval to run Discover ad hoc queries	0%	5/1/2002	######	**S. Darr, C. Jones**
Obtain commitment for available FMS access times	0%	5/1/2002	######	**G. Petersen, R. Polhamus**
Obtain access to Direct Loan Servicing System (DLSS) from ACS	0%	5/3/2002	######	**G. Petersen, R. Polhamus, S.Darr, C. Jones**
Obtain access to Direct Loan Origination System (LOS) from EDS	0%	5/3/2002	######	**G. Petersen, R. Polhamus, S.Darr, C. Jones**
Obtain access to Direct Loan Consolidation System (LCS) from EDS	0%	5/3/2002	######	**G. Petersen, R. Polhamus, S.Darr, C. Jones**
Obtain access to FMSS to run report queries	0%	5/1/2002	######	**S. Darr, C. Jones**
System Training				
Identify experienced staff to assist with training	0%	5/1/2002	######	**G. Petersen, R. Polhamus**
Obtain working knowledge of Financial Systems (FMS & FMSS)	25%	5/1/2002	######	**G. Petersen, R. Polhamus, S.Darr, C. Jones**
Obtain working knowledge of GAPS	0%	5/1/2002	######	**G. Petersen, R. Polhamus, S.Darr, C. Jones**
Obtain working knowledge of DLSS	25%	5/1/2002	######	**G. Petersen, R. Polhamus, S.Darr, C. Jones**
Obtain working knowledge of LOS	20%	5/1/2002	######	**G. Petersen, R. Polhamus, S.Darr, C. Jones**
Obtain working knowledge of LCS	15%	5/1/2002	######	**G. Petersen, R. Polhamus, S.Darr, C. Jones**
System Queries / Reports				
Identify experienced staff to assist with report generation	50%	5/1/2002	5/8/2002	**G. Petersen, R. Polhamus**
Capability to download Oracle standard reports	50%	4/26/2002	5/8/2002	**G. Petersen, R. Polhamus, S.Darr, C. Jones**
Capability to perform Discover queries	0%	5/1/2002	######	**S. Darr, C. Jones**
Capability to download FMS files to excel spreadsheets	0%	5/1/2002	######	**G. Petersen, R. Polhamus, S.Darr, C. Jones**
III. Identify the steps to perform reconciliations				
Obtain understanding of accounting treatment for Direct Loan origination, Direct loan servicing & Direct Loan Consolidation	50%	5/1/2002	######	**G. Petersen, R. Polhamus, S.Darr, C. Jones**
Obtain understanding of COD & FFEL program processes	25%	5/1/2002	######	**G. Petersen, R. Polhamus, S.Darr, C. Jones**
Confirm data recorded in DLSS, LOS, & LCS is supported by appropriate source documentation	0%	Ongoing	######	**S. Darr, C. Jones**
Confirm the transactions recorded in the subsystems are accurately recorded in the feeder systems	0%	Ongoing	######	**S. Darr, C. Jones**
Confirm the accounting structure and interfaces between the various feeder systems will provide for the complete and proper recording of transactions sent to FMS.	0%	Ongoing	######	**S. Darr, C. Jones**

Task Name	% Complete	Start	Finish	Resource Name
Confirm the "cross-walk" of the accounting transaction codes in the feeder systems provide for the complete and accurate transfer of data to FMS.	0%	Ongoing	#######	S. Darr, C. Jones
Confirm the information in the FMS AP and AR subledgers ties to the FMS general ledger.	0%	Ongoing	#######	S. Darr, C. Jones
Confirm the information in the feeder systems is reconciled to the FMS general ledger.	0%	Ongoing	#######	S. Darr, C. Jones
Confirm the information in the FMS general ledger is reconciled to OCFO's FMSS general ledger.	0%	Ongoing	#######	S. Darr, C. Jones
Confirm the information in the FMS general ledger is reconciled to GAPS (as applicable).	0%	Ongoing	#######	S. Darr, C. Jones
Obtain Oracle account code classification structure table for transactions	0%	5/1/2002	#######	G. Petersen, R. Polhamus
Present Unmatched transactions to FSA Operating Partner (FBWT)				**N/A**
Provide FSA operating partner all support documentation for FY 2001 unmatched transactions (FBWT)				**N/A**
Provide FSA operating partner all support documentation for FY 2002 unmatched transactions (FBWT)				**N/A**
IV. Perform reconciliations FY02 (Feeder/Subsystems to FMS)				
10/1/2001 - 4/30/02				
Obtain FMS T/Bs	40%			G. Petersen, R. Polhamus, S.Darr, C. Jones
Obtain detailed transactions to support T/B balances (FMS)	0%			G. Petersen, R. Polhamus, S.Darr, C. Jones
Validate G/L account balances & activities in FMS to Feeder Systems or other applicable Sources	0%			G. Petersen, R. Polhamus, S.Darr, C. Jones
Identify, Research & Correct Differences	0%			G. Petersen, R. Polhamus, S.Darr, C. Jones
Assign FSA ownership for identifying, researching & correcting differences	0%			R. Polhamus, S.Darr, C. Jones
Identify sources of differences	0%			R. Polhamus, S.Darr, C. Jones
Work with FSA Operating Partner and Treasury to Resolve all unmatched FBWT Transactions (FBWT)	0%			R. Polhamus, S.Darr, C. Jones
Timing Differences	0%			R. Polhamus, S.Darr, C. Jones
Track timing differences to ensure prompt clearance	0%			R. Polhamus, S.Darr, C. Jones
Non-Timing Differences	0%			R. Polhamus, S.Darr, C. Jones
Document & communicate cash differences to FBWT team	0%			R. Polhamus, S.Darr, C. Jones
Determine if differences are recurring or isolated	0%			R. Polhamus, S.Darr, C. Jones
Determine whether difference is systemic or process oriented	0%			R. Polhamus, S.Darr, C. Jones
Document issues with short-term &/or long-term recommendations made to management	0%			G. Petersen, R. Polhamus, S.Darr, C. Jones
Provide management with cost estimates related to systemic & process corrections	0%			G. Petersen, R. Polhamus
Ensure proper testing has been completed prior to implementing process and system corrections	0%			G. Petersen, R. Polhamus
Implement process & systemic corrections	0%			S. Darr, C. Jones
Propose correcting entries to management with recommendations to post corrections (feeder systems or JE adjustments)	0%			G. Petersen, R. Polhamus
Obtain management approval	0%			G. Petersen, R. Polhamus
Post to FMS and/or provide to OCFO for posting	0%			S. Darr, C. Jones
Validate the entries were posted correctly	0%			S. Darr, C. Jones
May-02	0%	6/3/2002	#######	G. Petersen, R. Polhamus, S.Darr, C. Jones
June-02	0%	7/1/2002	#######	G. Petersen, R. Polhamus, S.Darr, C. Jones
July-02	0%	8/1/2002	#######	G. Petersen, R. Polhamus, S.Darr, C. Jones
August-02	0%	9/3/2002	#######	G. Petersen, R. Polhamus, S.Darr, C. Jones
September-02	0%	#######	#######	G. Petersen, R. Polhamus, S.Darr, C. Jones
V. Document and Track System Change Requests (etc., DMR's, CR's)		5/3/2002	#######	G. Petersen, R. Polhamus
Obtain a listing of system request changes	0%	5/3/2002	#######	G. Petersen
Prioritize the implementation of system request changes	0%	Ongoing	#######	G. Petersen, R. Polhamus
Provide a cost benefit analysis of the system request changes	0%	Ongoing	#######	G. Petersen, R. Polhamus
VI. Independently verifying balances to Financial Statements	0%	Ongoing	#######	G. Petersen, R. Polhamus, S.Darr, C. Jones
Taking balances back to servicer to ensure data ties - period ending 3/31/02	0%	Ongoing	#######	G. Petersen, R. Polhamus, S.Darr, C. Jones
Verify Loan Receivable - Advance Account (G/L 1350003) balance to Summary Direct Loan Student Account Statement balances (DLSAS) maintained by EDS	0%	Ongoing	#######	G. Petersen, R. Polhamus, S.Darr, C. Jones

Task Name	% Complete	Start	Finish	Resource Name
Verify Loan Receivable - Principal Account (G/L 135001) balance to DLSS balance maintained by ACS	0%	Ongoing	######	G. Petersen, R. Polhamus, S.Darr, C. Jones
Verify Loan Receivable - Unapplied Account (G/L 135006) balance to DLSS balance maintained by ACS	0%	Ongoing	######	G. Petersen, R. Polhamus, S.Darr, C. Jones
Verify Loan Receivable - Interest Account (G/L 1340XX) balance to DLSS balance maintained by ACS	0%	Ongoing	######	G. Petersen, R. Polhamus, S.Darr, C. Jones
Taking balances back to servicer to ensure data ties - period ending 6/30/02	0%	6/30/2002	######	G. Petersen, R. Polhamus, S.Darr, C. Jones
Taking balances back to servicer to ensure data ties - period ending 9/30/02	0%	9/30/2002	######	G. Petersen, R. Polhamus, S.Darr, C. Jones
VII. Draft reconciliation procedures	0%	4/30/2002	######	G. Petersen, R. Polhamus, S.Darr, C. Jones
Establish consistent template	0%	4/30/2002	######	G. Petersen, R. Polhamus
Write procedures	0%	4/30/2002	######	R. Polhamus, S. Darr, C. Jones
Obtain management approval	0%	5/31/2002	6/7/2002	G. Petersen, R. Polhamus
Receive Final approval / Implement procedures	0%	6/7/2002	######	G. Petersen, R. Polhamus, S.Darr, C. Jones
VIII. Perform reconciliations FY02 (FMS to FMSS)	0%	4/24/2002	######	G. Petersen, R. Polhamus, S.Darr, C. Jones
10/1/2001 - 4/30/02	0%	4/24/2002	7/1/2002	G. Petersen, R. Polhamus, S.Darr, C. Jones
Obtain FMS & FMSS T/Bs	100%	4/24/2002	######	G. Petersen, R. Polhamus, S.Darr, C. Jones
Obtain detailed transactions to support T/B balances (FMS, FMSS)	100%	4/24/2002	######	G. Petersen, R. Polhamus, S.Darr, C. Jones
Determine the accounting & reconciliation process requirements for FMSS	0%	4/24/2002	######	G. Petersen, R. Polhamus, S.Darr, C. Jones
Determine the accounting & process deficiencies in FMS & FMSS	0%	4/24/2002	######	G. Petersen, R. Polhamus, S.Darr, C. Jones
Examine the current reconciliation process between FARS & FMSS (if applicable)	0%	4/24/2002	######	G. Petersen, R. Polhamus, S.Darr, C. Jones
Modify the FARS to FMSS reconciliation to fit the FMS to FMSS reconciliation	0%	4/24/2002	######	G. Petersen, R. Polhamus, S.Darr, C. Jones
Develop FMS to FMSS reconciliation processes if FARS to FMSS reconciliations are insufficient	0%	4/24/2002	######	G. Petersen, R. Polhamus, S.Darr, C. Jones
Identify, Research & Correct Differences	0%	4/24/2002	######	G. Petersen, R. Polhamus, S.Darr, C. Jones
Assign OCFO & FSA ownership for identifying, researching & correcting differences	0%	4/24/2002	######	G. Petersen, R. Polhamus, S.Darr, C. Jones
Identify sources of differences	0%	4/24/2002	######	G. Petersen, R. Polhamus, S.Darr, C. Jones
Work with FSA Operating Partner and Treasury to Resolve all unmatched FBWT Transactions (FBWT)	0%	4/24/2002	######	G. Petersen, R. Polhamus, S.Darr, C. Jones
Timing Differences	0%	4/24/2002	######	G. Petersen, R. Polhamus, S.Darr, C. Jones
Track timing differences to ensure prompt clearance	0%	4/24/2002	######	G. Petersen, R. Polhamus, S.Darr, C. Jones
Non-Timing Differences	0%	4/24/2002	7/1/2002	G. Petersen, R. Polhamus, S.Darr, C. Jones
Document & communicate cash differences to FBWT team	0%	4/24/2002	######	G. Petersen, R. Polhamus, S.Darr, C. Jones
Determine if differences are recurring or isolated	0%	4/24/2002	######	G. Petersen, R. Polhamus, S.Darr, C. Jones
Determine whether difference is systemic or process oriented	0%	4/24/2002	######	G. Petersen, R. Polhamus, S.Darr, C. Jones
Document issues with short-term &/or long-term recommendations made to management	0%	4/30/2002	7/1/2002	G. Petersen, R. Polhamus, S.Darr, C. Jones
Propose correcting entries to management with recommendations to post corrections (feeder systems or JE adjustments)	0%	4/30/2002	######	G. Petersen, R. Polhamus, S.Darr, C. Jones
Obtain management approval	0%	4/30/2002	######	G. Petersen, R. Polhamus, S.Darr, C. Jones
Post to FMS and/or provide to OCFO for posting	0%	4/30/2002	######	G. Petersen, R. Polhamus, S.Darr, C. Jones
Validate the entries were posted correctly	0%	4/30/2002	7/1/2002	G. Petersen, R. Polhamus, S.Darr, C. Jones
May-02	0%	6/3/2002	######	G. Petersen, R. Polhamus, S.Darr, C. Jones
June-02	0%	7/1/2002	######	G. Petersen, R. Polhamus, S.Darr, C. Jones
July-02	0%	8/1/2002	######	G. Petersen, R. Polhamus, S.Darr, C. Jones
August-02	0%	9/3/2002	######	G. Petersen, R. Polhamus, S.Darr, C. Jones
September-02	0%	########	######	G. Petersen, R. Polhamus, S.Darr, C. Jones

Task Name	% Complete	Start	Finish	Resource Name
I. Identify Reconciliation to be completed				
Establish teams (FSA, Treasury, Operating Partners, others) to complete reconciliations (to include FY 01)	**100%**			
Prioritize reconciliation efforts	**0%**			
Identify Unmatched transactions by ALC between FMS and Treasury (FBWT)				
Identify FY 2001 transactions in Checkfree Unmatched File (FBWT)	**75%**	######	5/10/2002	**Waggy, Kohlmeier, Calvin, Chang**
Identify FY 2002 transactions in Checkfree Unmatched File each month (FBWT)	**50%**	######	5/31/2002	**Waggy, Kohlmeier, Calvin, Chang**
Identify G/L accounts & appropriations based on OCFO list	**NA**			
Identify G/L accounts with large balances	**NA**			
Identify G/L accounts with significant activity	**NA**			
Identify G/L accounts that affect cash accounts	**NA**			
Identify budgetary G/L accounts	**NA**			
Analyze financial statement impact of accounts	**NA**			
Identify subledger accounts to control accounts	**0%**	######	5/31/2002	**Waggy, Kohlmeier, Calvin, Chang**
Identify system interfaces				
Subsystem to Feeders	**0%**	######	5/31/2002	**Waggy, Kohlmeier, Calvin, Chang**
Feeders to FMS	**0%**	######	5/31/2002	**Waggy, Kohlmeier, Calvin, Chang**
Feeders to FMSS	**0%**	######	5/31/2002	**Waggy, Kohlmeier, Calvin, Chang**
Feeders to GAP	**0%**	######	5/31/2002	**Waggy, Kohlmeier, Calvin, Chang**
FMS to FMSS	**0%**	######	5/31/2002	**Waggy, Kohlmeier, Calvin, Chang**
FMS to GAPS	**0%**	######	5/31/2002	**Waggy, Kohlmeier, Calvin, Chang**
Identify POC for each of the Subsystems, Feeder Systems, Financial Systems	**0%**	######	5/31/2002	**Waggy, Kohlmeier, Calvin, Chang**
Set up meetings with POCs to discuss reconciliations that need to be completed	**0%**	######	5/31/2002	**Waggy, Kohlmeier, Calvin, Chang**
Meet with POC to review and update current inventory of reconciliations to be completed	**0%**	######	5/31/2002	**Waggy, Kohlmeier, Calvin, Chang**
Update the current inventory of reconciliations to reflect key accounts and priorities	**NA**			
II. Identify the resources & tools needed to complete reconciliation				
System Access				
Establish POC's (Feeder system, subsystems, Financial systems) to assist with obtaining access	**75%**	######	5/17/2002	**Waggy, Kohlmeier**
Obtain access to Subsystems and Feeder Systems	**50%**	######	5/17/2002	**Waggy, Kohlmeier**
Obtain access to systems where FBWT activity is recorded/reported to trace transactions through systems (Checkfree)	**50%**	######	5/17/2002	**Waggy, Kohlmeier**
Obtain commitment for available FMS access times	**0%**	######	5/17/2002	**Waggy, Kohlmeier**
Obtain access to FMSS to run report queries	**0%**	######	5/17/2002	**Waggy, Kohlmeier**
System Training				
Identify experienced staff to assist with training	**0%**	######	5/17/2002	**Waggy, Kohlmeier**
Obtain working knowledge of Financial Systems (FMS & FMSS)	**0%**	######	5/17/2002	**Waggy, Kohlmeier**
Obtain required training to track and resolve FBWT unmatched transactions (Checkfree)	**50%**	######	5/17/2002	**Waggy, Kohlmeier**
Obtain working knowledge of Subsystems	**0%**	######	5/17/2002	**Waggy, Kohlmeier**
Obtain working knowledge of Feeder Systems	**0%**	######	5/17/2002	**Waggy, Kohlmeier**
System Queries / Reports				
Identify experienced staff to assist with report generation	**0%**	######	5/17/2002	**Waggy, Kohlmeier**
Capability to download Oracle standard reports	**25%**	######	5/17/2002	**Waggy, Kohlmeier**
Capability to perform Discover queries	**0%**	######	5/17/2002	**Waggy, Kohlmeier**
Capability to download FMS files to excel spreadsheets	**0%**	######	5/17/2002	**Waggy, Kohlmeier**
	0%	######	5/17/2002	**Waggy, Kohlmeier**
III. Identify the steps to perform reconciliations				
Obtain understanding of accounting treatment	**0%**	######	5/31/2002	**Waggy, Kohlmeier, Calvin, Chang**
Obtain understanding of general program processes	**0%**	######	5/31/2002	**Waggy, Kohlmeier, Calvin, Chang**
Confirm data recorded in subsystems is supported by appropriate source documentation	**0%**	######	5/31/2002	**Waggy, Kohlmeier, Calvin, Chang**
Confirm the transactions recorded in the subsystems are accurately recorded in the feeder systems	**0%**	######	5/31/2002	**Waggy, Kohlmeier, Calvin, Chang**

Task Name	% Complete	Start	Finish	Resource Name
Confirm the accounting structure and interfaces between the various feeder systems will provide for the complete and proper recording of transactions sent to FMS.	0%	######	5/31/2002	**Waggy, Kohlmeier, Calvin, Chang**
Confirm the "cross-walk" of the accounting transaction codes in the feeder systems provide for the complete and accurate transfer of data to FMS.	0%	######	5/31/2002	**Waggy, Kohlmeier, Calvin, Chang**
Confirm the information in the FMS AP and AR subledgers ties to the FMS general ledger.	NA			
Confirm the information in the feeder systems is reconciled to the FMS general ledger.	0%	######	5/31/2002	**Waggy, Kohlmeier, Calvin, Chang**
Confirm the information in the FMS general ledger is reconciled to OCFO's FMSS general ledger.	0%	######	5/31/2002	**Waggy, Kohlmeier, Calvin, Chang**
Confirm the information in the FMS general ledger is reconciled to GAPS (as applicable).	0%	######	5/31/2002	**Waggy, Kohlmeier, Calvin, Chang**
Obtain Oracle account code classification structure table for transactions	0%	######	5/31/2002	**Waggy, Kohlmeier, Calvin, Chang**
Present Unmatched transactions to FSA Operating Partner (FBWT)				
Provide FSA operating partner all support documentation for FY 2001 unmatched transactions (FBWT)	0%	######	5/10/2002	**Waggy, Kohlmeier, Calvin, Chang**
Provide FSA operating partner all support documentation for FY 2002 unmatched transactions (FBWT)	0%	######	5/31/2002	**Waggy, Kohlmeier, Calvin, Chang**
IV. Perform reconciliations FY02				
10/1/2001 - 3/31/02	0%			
Obtain FMS & FMSS T/Bs	0%	######	5/31/2002	**Waggy, Kohlmeier, Calvin, Chang**
Obtain detailed transactions to support T/B balances (FMS, FMSS)	0%	######	5/31/2002	**Waggy, Kohlmeier, Calvin, Chang**
Validate G/L account balances & activities in FMS to Feeder Systems or other applicable Sources	0%	######	5/31/2002	**Waggy, Kohlmeier, Calvin, Chang**
April-02	0%	######	5/31/2002	**Waggy, Kohlmeier, Calvin, Chang**
May-02	0%	######	6/30/2002	**Waggy, Kohlmeier, Calvin, Chang**
June-02	0%	######	7/31/2002	**Waggy, Kohlmeier, Calvin, Chang**
July-02	0%	######	8/31/2002	**Waggy, Kohlmeier, Calvin, Chang**
August-02	0%	######	9/30/2002	**Waggy, Kohlmeier, Calvin, Chang**
September-02	0%	######	10/31/2002	**Waggy, Kohlmeier, Calvin, Chang**
V. Research Reconciliation Differences				
Identify sources of differences	25%	######	5/31/2002	**Waggy, Kohlmeier, Calvin, Chang**
Work with FSA Operating Partner and Treasury to Resolve all unmatched FBWT Transactions (FBWT)	NA			
Timing Differences				
Track timing differences to ensure prompt clearance	25%	######	5/31/2002	**Waggy, Kohlmeier, Calvin, Chang**
Permanent Differences				
Document & communicate cash differences to FBWT team	50%	######	5/31/2002	**Waggy, Kohlmeier, Calvin, Chang**
Determine if differences are recurring or isolated	0%	######	5/31/2002	**Waggy, Kohlmeier, Calvin, Chang**
Determine whether difference is systemic or process oriented	0%	######	5/31/2002	**Waggy, Kohlmeier, Calvin, Chang**
Provide management with short-term &/or long-term recommendations to correct causes of recurring differences	0%	######	6/30/2002	**Waggy, Kohlmeier, Calvin, Chang**
Provide management with cost estimates related to systemic & process corrections	0%	######	6/30/2002	**Waggy, Kohlmeier, Calvin, Chang**
Ensure proper testing has been completed prior to implementing process and system corrections	0%	######	7/31/2002	**Waggy, Kohlmeier, Calvin, Chang**
Implement process & systemic corrections	0%	######	8/31/2002	**Waggy, Kohlmeier, Calvin, Chang**
Propose correcting entries to management with recommendations to post corrections (feeder systems or JE adjustments)	0%	######	6/30/2002	**Waggy, Kohlmeier, Calvin, Chang**
Obtain management approval	0%	######	7/15/2002	**Waggy, Kohlmeier, Calvin, Chang**
Post to FMS and/or provide to OCFO	0%	######	8/31/2002	**Waggy, Kohlmeier, Calvin, Chang**
Validate the entries were posted correctly	0%	######	8/31/2002	**Waggy, Kohlmeier, Calvin, Chang**
Work with FSA Operating Partner to Resolve all unmatched FBWT Transactions (FBWT)				
Work with FSA Operating Partner to trace unmatched transactions through the recordation process (FBWT)	NA			
FSA team will validate the process is operational (FBWT)	NA			
FSA operating partner will determine the cause and issues related to all unmatched transactions (FBWT)	NA			
Identified process and systemic issues will be presented to Department management along with proposed resolution (FBWT)	NA			

Task Name	% Complete	Start	Finish	Resource Name
Proposed resolution will include cost and estimated implementation times to support favorable FY 2002 audit opinion (FBWT)	NA			
FSA team and operating partner will work together to test and implement resolution approved by Department (FBWT)	NA			
FSA team and operating partner will develop a plan to process all required corrections to clear unmatched items (FBWT	NA			
VI. Document and Track System Change Requests (etc., DMR's, CR's)				
Otain a listing of system request changes	NA			
Prioritize the implementation of system request changes	NA			
Provide a cost benefit analysis of the system request changes	NA			
VII. Independently verifying balances to Financial Statements	NA			
VIII. Draft reconciliation procedures				
Write procedures	0%	######	7/31/2002	**Waggy, Kohlmeier, Calvin, Chang**
Obtain management approval	0%	######	7/31/2002	**Waggy, Kohlmeier, Calvin, Chang**
Implement procedures	0%	######	7/31/2002	**Waggy, Kohlmeier, Calvin, Chang**
FSA team and operating partner will track FBWT transactions through the recordation and reporting process				
FSA team will flowchart all FBWT transactions through the various operating partner and FSA systems to SF-224 reporting (FBWT)	NA			
FSA team will validate transmission process and system validation process (FBWT)	NA			
Errors will be identified and quantified to determine impact on transaction process (FBWT)	NA			
Identified deficiencies will be reported to Department management including proposed resolution (FBWT)	NA			
Recommended resolutions will include cost and time lines to support a favorable FY 2002 audit opinion (FBWT)	NA			
FSA team and operating partner will work together to test and implement approved resolutions (FBWT)	NA			
FSA team will work with operating partner to process the required correcting entries to the required systems (FBWT)	NA			
FSA team will develop on monthly process to track all transactions through the FSA and Department systems (FBWT)				
FSA team will coordinate all transaction processing with the Department (FBWT)	NA			
FSA team will validate each month the transmission and validation process (FBWT)	NA			
FSA team will identify and resolve all errors in the month incurred and initiate action to correct (FBWT)	NA			
Systemic and process issues that require resolution will be presented to Department for review including proposed solutions (FBWT)	NA			
Proposed solution will include cost and time estimates to ensure FBWT is reconciled at fiscal year end 2002 (FBWT)	NA			
FSA team and operating partner will work to test and implement approved solution (FBWT)	NA			
FSA team and operating partner will initiate the required correcting transactions to correct identified errors (FBWT)	NA			

Task Name	% Complete	Start	Finish	Resource Name
I. Identify Reconciliation to be completed				
Establish teams (FSA, Treasury, Operating Partners, others) to complete reconciliations (to include FY 01)	**80%**	**4/26/2002**	**5/3/2002**	**R Ackermann; DEVA**
Prioritize reconciliation efforts	**0%**			
Identify Unmatched transactions by ALC between FMS and Treasury (FBWT)	**0%**	**N/A**	**N/A**	
Identify FY 2001 transactions in Cashlink Unmatched File (FBWT)	**0%**	**N/A**	**N/A**	
Identify FY 2002 transactions in Cashlink Unmatched File each month (FBWT)	**0%**	**N/A**	**N/A**	
Identify G/L accounts & appropriations based on OCFO list	**10%**	**4/29/2002**	**5/13/2002**	**J Johnson**
Identify G/L accounts with large balances	**0%**	**4/29/2002**	**5/13/2002**	**J Johnson**
Identify G/L accounts with significant activity	**0%**	**4/29/2002**	**5/13/2002**	**J Johnson**
Identify G/L accounts that affect cash accounts	**0%**	**4/29/2002**	**5/13/2002**	**J Johnson**
Identify budgetary G/L accounts	**0%**	**4/29/2002**	**5/13/2002**	**J Johnson**
Analyze financial statement impact of accounts	**0%**	**4/29/2002**	**5/13/2002**	**J Johnson**
Identify subledger accounts to control accounts	**0%**	**4/29/2002**	**5/13/2002**	**J Johnson**
Identify system interfaces	**0%**	**4/15/2002**	**5/3/2002**	**DEVA**
Subsystem to Feeders	**0%**	**4/15/2002**	**5/3/2002**	**DEVA**
Feeders to FMS	**0%**	**4/15/2002**	**5/3/2002**	**DEVA**
Feeders to FMSS	**0%**	**4/15/2002**	**5/3/2002**	**DEVA**
Feeders to GAP	**0%**	**4/15/2002**	**5/3/2002**	**DEVA**
FMS to FMSS	**0%**	**4/15/2002**	**5/3/2002**	**DEVA**
FMS to GAPS	**0%**	**4/15/2002**	**5/3/2002**	**DEVA**
Identify POC for each of the Subsystems, Feeder Systems, Financial Systems	**0%**	**4/15/2002**	**5/3/2002**	**DEVA**
Set up meetings with POCs to discuss reconciliations that need to be completed	**0%**	**5/3/2002**	**5/15/2002**	**DEVA; J Johnson**
Meet with POC to review and update current inventory of reconciliations to be completed	**0%**	**5/5/2002**	**5/24/2002**	**DEVA; J Johnson**
Update the current inventory of reconciliations to reflect key accounts and priorities	**0%**	**5/31/2002**	**6/3/2002**	**DEVA; J Johnson**
II. Identify the resources & tools needed to complete reconciliation				
System Access				
Establish POC's (Feeder system, subsystems, Financial systems)	**0%**	**4/29/2002**	**5/110/02**	**R Ackermann**
Obtain access to Subsystems and Feeder Systems				
Obtain access to FMS	**80%**	**4/29/2002**	**4/29/2002**	**J Johnson; DEVA**
Obtain access to COD	**0%**	**5/13/2002**	**5/20/2002**	**J Johnson; DEVA**
Obtain access to FMSS	**0%**	**5/13/2002**	**5/20/2002**	**J Johnson; DEVA**
Obtain access to GAPS	**50%**	**5/13/2002**	**5/20/2002**	**J Johnson; DEVA**
Obtain access to CMDM	**50%**	**5/13/2002**	**5/20/2002**	**J Johnson; DEVA**
Obtain access to DLSS	**50%**	**5/13/2002**	**5/20/2002**	**J Johnson; DEVA**
Obtain access to systems where FBWT activity is recorded/reported to trace transactions through systems (FBWT)	**0%**	**5/13/2002**	**5/31/2002**	**J Johnson; DEVA**
Obtain commitment for available FMS access times	**0%**	**5/13/2002**	**5/31/2002**	**J Johnson; DEVA**
Obtain access to FMSS to run report queries	**0%**	**5/13/2002**	**5/31/2002**	**J Johnson; DEVA**
System Training				
Identify experienced staff to assist with training	**100%**	**5/3/2002**	**5/15/2002**	**R Ackermann**
Obtain working knowledge of Financial Systems (FMS & FMSS)	**50%**	**5/3/2002**	**6/14/2002**	**J Johnson; DEVA**
Obtain working knowledge of COD	**40%**	**5/3/2002**	**6/14/2002**	**J Johnson; DEVA**
Obtain working knowledge of DLSS interface	**50%**	**5/3/2002**	**6/14/2002**	**J Johnson; DEVA**
Obtain working knowledge of GAPS interface	**50%**	**5/3/2002**	**6/14/2002**	**J Johnson; DEVA**
Obtain working knowledge of CMDM interface	**10%**	**5/3/2002**	**6/14/2002**	**J Johnson; DEVA**
Obtain required training to track and resolve FBWT unmatched transactions (FBWT)	**0%**	**5/3/2002**	**6/14/2002**	**J Johnson; DEVA**
System Queries / Reports	**0%**			
Identify experienced staff to assist with report generation	**60%**	**5/3/2002**	**5/15/2002**	**R Ackermann**
Capability to download Oracle standard reports for FMS	**0%**	**5/6/2002**	**5/31/2002**	**J Johnson; DEVA**

Task Name	% Complete	Start	Finish	Resource Name
Capability to perform Discover queries for FMS	0%	5/6/2002	5/31/2002	J Johnson; DEVA
Capability to download FMS files to excel spreadsheets	0%	5/6/2002	5/31/2002	J Johnson; DEVA
Identify and determine access to necessary COD reports	10%	5/20/2002	6/17/2002	J Johnson; DEVA
Identify and determine access to necessary DLSS reports	50%	5/20/2002	6/17/2002	J Johnson; DEVA
Identify and determine access to necessary CMDM reports	10%	5/20/2002	6/17/2002	J Johnson; DEVA
Identify and determine access to necessary GAPS reports	10%	5/20/2002	6/17/2002	J Johnson; DEVA
Identify and determine access to necessary FMSS reports	0%	5/20/2002	6/17/2002	J Johnson; DEVA
III. Identify the steps to perform reconciliations				
Obtain understanding of accounting treatment of COD transactions	50%	4/29/2002	5/24/2002	J Johnson; DEVA
Obtain understanding of COD, Direct Loan and Pell program processes	40%	4/29/2002	5/31/2002	J Johnson; DEVA
Confirm data recorded in COD is supported by appropriate source documentation	0%	5/31/2002	6/21/2002	J Johnson; DEVA
Confirm the transactions submitted by schools are accurately recorded in the COD systems	0%	Ongoing	Ongoing	J Johnson; DEVA
Confirm the accounting structure and interfaces between COD, DLSS, and GAPS will provide for the complete and proper recording of transactions sent to FMS.	0%	5/31/2002	6/21/2002	J Johnson; DEVA
Confirm the "cross-walk" of the accounting transaction codes in COD provide for the complete and accurate transfer of data to FMS.	0%	5/20/2002	6/17/2002	J Johnson; DEVA
Confirm the information in the FMS AP and AR subledgers ties to the FMS general ledger.	0%	4/29/2002	5/3/2002	J Johnson; DEVA
Confirm the information in the feeder systems is reconciled to the FMS general ledger.	0%	4/29/2002	5/3/2002	J Johnson; DEVA
Confirm the information in the FMS general ledger is reconciled to OCFO's FMSS general ledger.	0%	Ongoing		J Johnson; DEVA
Confirm the information in the FMS general ledger is reconciled to GAPS.	0%	Ongoing		J Johnson; DEVA
Confirm the information in the FMS general ledger is reconciled to DLSS.		Ongoing		J Johnson; DEVA
Confirm the information in the FMS general ledger is reconciled to CMDM.		Ongoing		J Johnson; DEVA
Obtain Oracle account code classification structure table for transactions	0%			
Present Unmatched transactions to FSA Operating Partner (FBWT)	0%			
Provide FSA operating partner all support documentation for FY 2001 unmatched transactions (FBWT)	0%	N/A	N/A	
Provide FSA operating partner all support documentation for FY 2002 unmatched transactions (FBWT)	0%	N/A	N/A	
IV. Perform reconciliations FY02				
10/1/2001 - 3/31/02	0%	N/A	N/A	
Obtain FMS & FMSS T/Bs	0%	N/A	N/A	
Obtain detailed transactions to support T/B balances (FMS, FMSS)	0%	N/A	N/A	
Validate G/L account balances & activities in FMS to Feeder Systems or other applicable Sources	0%	N/A	N/A	
April-02	0%	5/15/2002	6/30/2002	J Johnson; DEVA
May-02	0%	6/15/2002	7/31/2002	J Johnson; DEVA
June-02	0%	7/15/2002	8/31/2002	J Johnson; DEVA
July-02	0%	8/15/2012	9/30/2002	J Johnson; DEVA
August-02	0%	9/15/2002	10/31/2002	J Johnson; DEVA
September-02	0%	10/15/2002	11/30/2002	J Johnson; DEVA
V. Research Reconciliation Differences				
Identify sources of differences	0%	Ongoing		J Johnson; DEVA
Work with FSA Operating Partner and Treasury to Resolve all unmatched FBWT Transactions (FBWT)	0%	Ongoing		J Johnson; DEVA
Timing Differences				
Track timing differences to ensure prompt clearance	0%	Ongoing		J Johnson; DEVA
Permanent Differences				
Document & communicate cash differences to FBWT team	0%	Ongoing		J Johnson; DEVA

Task Name	% Complete	Start	Finish	Resource Name
Determine if differences are recurring or isolated	0%	Ongoing		J Johnson; DEVA
Determine whether difference is systemic or process oriented	0%	Ongoing		J Johnson; DEVA
Provide management with short-term &/or long-term recommendations to correct causes of recurring differences	0%	Ongoing		J Johnson; DEVA
Provide management with cost estimates related to systemic & process corrections	0%	Ongoing		J Johnson; DEVA
Ensure proper testing has been completed prior to implementing process and system corrections	0%	Ongoing		J Johnson; DEVA
Implement process & systemic corrections	0%	Ongoing		J Johnson; DEVA
Propose correcting entries to management with recommendations to post corrections (feeder systems or JE adjustments)	0%	Ongoing		J Johnson; DEVA
Obtain management approval	0%	Ongoing		J Johnson; DEVA
Post to FMS and/or provide to OCFO	0%	Ongoing		J Johnson; DEVA
Validate the entries were posted correctly	0%	Ongoing		J Johnson; DEVA
Work with FSA Operating Partner to Resolve all unmatched FBWT Transactions (FBWT)				
Work with FSA Operating Partner to trace unmatched transactions through the recordation process (FBWT)	0%	Ongoing		J Johnson; DEVA; Treasury
FSA team will validate the process is operational (FBWT)	0%	Ongoing		J Johnson; DEVA; Treasury
FSA operating partner will determine the cause and issues related to all unmatched transactions (FBWT)	0%	Ongoing		J Johnson; DEVA; Treasury
Identified process and systemic issues will be presented to Department management along with proposed resolution (FBWT)	0%	Ongoing		J Johnson; DEVA; Treasury
Proposed resolution will include cost and estimated implementation times to support favorable FY 2002 audit opinion (FBWT)	0%	Ongoing		J Johnson; DEVA; Treasury
FSA team and operating partner will work together to test and implement resolution approved by Department (FBWT)	0%	Ongoing		J Johnson; DEVA; Treasury
FSA team and operating partner will develop a plan to process all required corrections to clear unmatched items (FBWT	0%	Ongoing		J Johnson; DEVA; Treasury
VI. Document and Track System Change Requests (etc., DMR's, CR's)				
Otain a listing of system request changes	0%	5/6/2002	5/20/2002	J Johnson; DEVA
Prioritize the implementation of system request changes	0%	5/20/2002	5/31/2002	J Johnson; DEVA
Provide a cost benefit analysis of the system request changes	0%	5/27/2002	6/13/2002	J Johnson; DEVA
VII. Independently verifying balances to Financial Statements	0%	Ongoing		J Johnson; DEVA
VIII. Draft reconciliation procedures	0%			
Write procedures	0%	5/20/2002	6/17/2002	R Ackermann; J Johnson; DEVA
Obtain management approval	0%	6/17/2002	6/21/2002	R Ackermann
Implement procedures	0%	Ongoing		
FSA team and operating partner will track FBWT transactions through the recordation and reporting process				
FSA team will flowchart all FBWT transactions through the various operating partner and FSA systems to SF-224 reporting (FBWT)	0%	4/26/2002	5/31/2002	
FSA team will validate transmission process and system validation process (FBWT)	0%	4/26/2002	5/31/2002	
Errors will be identified and quantified to determine impact on transaction process (FBWT)	0%	4/26/2002	5/31/2002	
Identified deficiencies will be reported to Department management including proposed resolution (FBWT)	0%	4/26/2002	5/31/2002	
Recommended resolutions will include cost and time lines to support a favorable FY 2002 audit opinion (FBWT)	0%	4/26/2002	5/31/2002	
FSA team and operating partner will work together to test and implement approved resolutions (FBWT)	0%	5/31/2002	6/30/2002	
FSA team will work with operating partner to process the required correcting entries to the required systems (FBWT)	0%	5/31/2002	6/30/2002	
FSA team will develop on monthly process to track all transactions through the FSA and Department systems (FBWT)				
FSA team will coordinate all transaction processing with the Department (FBWT)	0%	5/31/2002	7/31/2002	
FSA team will validate each month the transmission and validation process (FBWT)	0%	5/31/2002	7/31/2002	
FSA team will identify and resolve all errors in the month incurred and initiate action to correct (FBWT)	0%	5/31/2002	7/31/2002	
Systemic and process issues that require resolution will be presented to Department for review including proposed solutions (FBWT)	0%	5/31/2002	7/31/2002	
Proposed solution will include cost and time estimates to ensure FBWT is reconciled at fiscal year end 2002 (FBWT)	0%	5/31/2002	7/31/2002	
FSA team and operating partner will work to test and implement approved solution (FBWT)	0%	5/31/2002	7/31/2002	

Task Name	% Complete	Start	Finish	Resource Name
FSA team and operating partner will initiate the required correcting transactions to correct identified errors (FBWT)	0%	5/31/2002	7/31/2002	